



University of Pittsburgh

Office of Budget & Controller

1817 Cathedral of Learning
Pittsburgh, Pennsylvania 15260
412-624-6576
Fax: 412-624-1817

Arthur G. Ramicone, CPA
Vice Chancellor

TO: Chancellor, Provost, Sr. Vice Chancellor, Executive Vice Chancellor,
Vice Chancellors, Deans, Directors, Department Chairpersons, and
Sponsored Project Directors

FROM: Arthur G. Ramicone, Vice Chancellor for Budget and Controller *AGR*

DATE: July 27, 2007

SUBJECT: FY 2008 Fringe Benefit Rates
FY 2008 Sponsored Programs Facilities and
Administrative (Indirect) Cost Rates

The Department of Health and Human Services (DHHS) has recently approved the University of Pittsburgh's fringe benefit and graduate student tuition remission rates for FY 2008. DHHS has also recently approved sponsored program Facilities and Administrative (F&A) cost rates for FY 2008 through 2010. The following enclosures detail the rates and the application thereof:

- EXHIBIT**
- I** F&A Cost Rates – University of Pittsburgh
 - II** Definition of Rate Types
 - III** Application of F&A Cost Rates
 - IV** FY 2008 Fringe Benefit Rates and Application

If you have any questions or need further clarification, please contact the Office of Financial Information, Research/Cost Accounting, 3100 Cathedral of Learning, at (412) 624-6039.

Enclosures

**UNIVERSITY OF PITTSBURGH
SCHEDULE OF F&A COST RECOVERY RATES
FOR FISCAL YEARS 2008 THROUGH 2010**

	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10 (1)</u>
Sponsored research grants and contracts (on-campus)	48.50%	51.50%	51.50%
Sponsored research grants and contracts (off-campus adjacent) (2)	25.70%	25.80%	25.80%
Sponsored research grants and contracts (off-campus remote) (3)	24.00%	24.00%	24.00%
Sponsored instructional programs	24.00%	38.00%	38.00%
Other sponsored activities	24.00%	24.00%	24.00%
Sponsored industrial/commercial programs	53.50%	56.50%	56.50%

Notes:

- (1) For awards that extend beyond FY 10, the FY 10 rates will be utilized until amended.
(2) Off-Campus Adjacent - for research activities having access to University library facilities.
(3) Off-Campus Remote - for research activities not having access to University library facilities.

The University no longer has separate on and off-campus rates for its sponsored instructional programs.
The University no longer has separate negotiated rates for its Primate Center facilities.

Source: University of Pittsburgh Rate Agreement dated June 29, 2007.

UNIVERSITY OF PITTSBURGH DEFINITION OF RATE TYPES

Sponsored Research Grants and Contracts

Sponsored research is defined as research and development activities that are sponsored by Federal, non-Federal and not-for-profit agencies and organizations. Research and development activities of an institution are designed via protocol to produce research outcomes and are separately budgeted and accounted for. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Sponsored research excludes research training awards discussed below under sponsored instructional programs.

Sponsored Instructional Programs

Sponsored instruction and training is defined as specific instructional or training activity for the benefit of students of the University established by grant, contract or cooperative agreement that are sponsored by Federal, non-Federal and not-for-profit agencies and organizations. Sponsored instruction includes Research Training Awards that provide the training of individuals in research techniques where such activities utilize the same University resources as other research and development activities.

Other Sponsored Activities

Other sponsored activities are defined as activities that are sponsored by Federal, non-Federal, and not-for-profit agencies and organizations which involve the performance of work other than instruction and organized research. Such projects can include sponsored public service projects that benefit the public at large or special public sectors within the general public community. Specific examples include: community health service projects that evaluate the health related impact of infectious diseases, workplace and environmental issues, infant mortality, stroke and heart disease, radiation safety, non-health community service programs that evaluate social or economic impacts, clinical trials, IPA agreements, Head Start, Upward Bound and similar youth service programs, and training of teachers, administrators and other individuals, as well as curriculum development and enhancement that benefits students at other educational institutions.

Sponsored Industrial/Commercial Programs

Sponsored industrial/commercial activities are defined as any research, instructional or other sponsored activities sponsored by industrial and commercial for-profit entities that are not providing Federal pass-through funds to the University.

UNIVERSITY OF PITTSBURGH
APPLICATION OF F&A COST RATES

A. General

1. The rates shown in Exhibit I are effective immediately and are to be applied to all new and competing-renewal sponsored award proposals submitted to the Office of Research. Multiple year projects should reflect the appropriate rate for that fiscal year. For awards that extend beyond FY 10, the FY 10 rates should be utilized until amended.
2. For existing awards and non-competing continuations, the new negotiated F&A rate is applicable. Any resulting budget variance may be re-budgeted under expanded authority or other terms stated in the specific agreement. Specific, material financial grant hardships resulting from this change should be brought to the attention of the Senior Vice Chancellor of Health Sciences and the Vice Provost of Research for budget resolution.

B. Sponsored Research

The classification of sponsored research projects as **On-Campus** or **Off-Campus** is solely for the purpose of applying the correct F&A rate.

On-Campus – A sponsored project is considered to be performed On-Campus if:

- the activity is conducted in a University-owned facility including regional campuses; or
- the activity is conducted in a University-leased facility and the cost of the lease is not charged directly to the sponsored project

The use of on-campus F&A cost rates precludes direct charging of facility lease costs to the sponsored project.

Off-Campus – A project is considered to be performed Off-Campus if:

- the activity is conducted in a University-leased facility and the cost of the lease is charged directly to the sponsored project; or
- the activity is conducted in a facility that the University does not own and for which the University does not incur a lease cost; or
- the activity is conducted in a Veteran's Administration (VA) Hospital facility where the University is prohibited from recovering the VA lease expense direct from grant funds and is also prohibited from applying the on-campus sponsored research rate by the awarding agency

Off-Campus Adjacent – This rate is applied when the location of the sponsored research enables physical access to University library facilities.

Off-Campus Remote – This rate is applied when the location of the sponsored research hinders physical access to University library facilities.

Apportioning Projects – When the activities of a sponsored research project occur in both on-campus and off-campus locations, the activities and related costs must be apportioned between on-campus and off-campus location components. Departments with qualifying projects should seek guidance as to the application of F&A cost rates to apportioned activities and related costs in the pre-award proposal phase of the award. Application of F&A cost rates to such projects will be determined on a case-by-case basis based on the facts and circumstances surrounding each award.

C. Sponsored Industrial/Commercial Programs

The sponsored industrial/commercial programs rate is not included in the federal rate agreement negotiated with the DHHS. This rate is applicable to industrial and commercial projects received from for-profit entities that are not providing Federal pass-through funds to the University and who rely on the University to propose an F&A cost rate in grant or contract negotiations. The rate is applied on the basis of MTDC.

D. Base of Application

F&A cost rates for grants, contracts, or agreements for research and other sponsored programs are to be applied on Modified Total Direct Costs (MTDC) unless otherwise stated under the specific terms of the agreement. The standard MTDC is defined as all project expenditures exclusive of the following:

<u>PRISM SUBCODE</u>	<u>SUBCODE DESCRIPTION</u>
5710	Chief Medical Residents
5715	Graduate Medical Trainees
5720	Non-Degree Post-Doctoral Student Fellowship
5722	Other Fellows
5725	Clinical Fellows
5761	Post-Doctoral Degree Candidates
5763	Work Study – On Campus
5765	Work Study – Off Campus

<u>PRISM SUBCODE</u>	<u>SUBCODE DESCRIPTION</u>
5767	Work Study – Special FICA
5783	Work Study Recovery – On Campus
5785	Work Study Recovery – Off Campus
5820	Stipend – Training Grant
5825	Stipend – Post-Doctoral Scholars
5830	Stipend – Pre-Doctoral Fellowship
5840	Stipend – Dependency Allowance
5911, 5913	Graduate Student Fringe Benefits
5916	Other Student Fringe Benefits (see 5710 & 5720)
5951	Non-Overhead Bearing Fringe Benefits Adj.
6081-6082	Interdepartmental Computer Supplies
6087 (1)	Interdepartmental Animal Care Per Diem
6088	Interdepartmental Non-OH Bearing Supplies
6092-6097	Interdepartmental Supplies – Book Centers Only
6100-6199	Equipment & Other Fixed Assets Over \$5,000
6453-6455	Subcontracts – Above \$25,000 (indirect costs have been charged on the first \$25,000 in subcodes 6450-6452)
6460	Purchased Service Agreements
6491	Interdepartmental Non-OH Bearing Services
6890-6895	Interdepartmental Printing & Publications
7290-7293	Interdepartmental Delivery & Moving
7300-7399	Space Rental
7505	Participant Living Allowances
7515	Patient Care Costs
7520 (2)	Trainee Health Insurance
7540	Institutional Allowance
7550	Program Income - Award Related
7600-7699	Financial Aid

8200-8299	Transfers
8350	Indirect Costs
8351	Indirect Cost Adjustments
8500-8599	Computing Charges

Notes:

- (1) Commencing with new and competing-renewal applications, animal care per diem charges must be included in the MTDC calculations for F&A costs. The accounting for the direct cost charges for the animals themselves remains unchanged. For existing awards and non-competing continuations that extend beyond FY 08, the inclusion of animal care per diem rates in the MTDC base calculation is appropriate. Any resulting budget variance may be re-budgeted under expanded authority or other terms stated in the specific agreement. Specific, material financial grant hardships resulting from this change should be brought to the attention of the Senior Vice Chancellor of Health Sciences and the Vice Provost of Research for budget resolution.
- (2) Depending upon grant specific requirements.

**UNIVERSITY OF PITTSBURGH
FRINGE BENEFIT RATES AND APPLICATION**

FY 08 FRINGE BENEFIT RATES HAVE BEEN APPROVED AS FOLLOWS:

Fringe Benefit Rates applicable to **FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY 05):**

Graduate Student Tuition Remission	50.00%
Medical Faculty	20.90%
Faculty – Other	31.90%
Senior Administrative	22.40%
Staff	32.80%
Temp/Student/Other	7.90%

Fringe Benefit Rates applicable to **NON-FEDERALLY FUNDED SPONSORED PROJECTS (ENTITY05) AND ALL OTHER ENTITIES:**

Graduate Student Tuition Remission	50.00%
Medical Faculty	22.70%
Faculty – Other	34.00%
Senior Administrative	22.20%
Staff	35.50%
Temp/Student/Other	7.90%

1. A Graduate Student Tuition Remission rate of 147.1% has been approved by DHHS. The University has agreed to use 50.00%. This action is reviewed annually by University administration and is subject to change in future years. The difference between the 50.00% and 147.1% rates may be used for cost sharing purposes when required under the terms of the agreement.
2. The attached “Salary Subcode Table” may be used to determine the fringe benefit rates for each employee category.

UNIVERSITY OF PITTSBURGH
 SALARY SUBCODE TABLE
 FY 08

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 08 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL	NON FEDERAL			
			(1)	(2)			
<u>MEDICAL FACULTY SALARIES - FULL TIME REGULAR (3)</u>							
5000-5005	Med. Faculty Regular Earnings	Medical Faculty	20.90%	22.70%	5901	}	
5010	Med. Faculty Summer Term	Medical Faculty	20.90%	22.70%	5901		
5011-5015	Med. Faculty Summer Sessions	Medical Faculty	20.90%	22.70%	5901		
5030	Med. Faculty Consulting	Medical Faculty	20.90%	22.70%	5901		
5035	Med. Faculty Overload	Medical Faculty	20.90%	22.70%	5901		
5040	Med. Faculty Other Compensation	Medical Faculty	20.90%	22.70%	5901		
<u>MEDICAL FACULTY SALARIES - PART TIME REGULAR (3)</u>							
5050-5055	Med. Faculty Regular Earnings	Medical Faculty	20.90%	22.70%	5901	}	
5060	Med. Faculty Summer Term	Medical Faculty	20.90%	22.70%	5901		
5061-5065	Med. Faculty Summer Sessions	Medical Faculty	20.90%	22.70%	5901		
5080	Med. Faculty Consulting	Medical Faculty	20.90%	22.70%	5901		
5085	Med. Faculty Overload	Medical Faculty	20.90%	22.70%	5901		
5090	Med. Faculty Other Compensation	Medical Faculty	20.90%	22.70%	5901		
<u>NON-MEDICAL FACULTY SALARIES - FULL TIME REGULAR (4)</u>							
5100-5105	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	31.90%	34.00%	5903	} FACULTY, UPP FACULTY	
5110	Non-Med. Faculty Summer Term	Non-Medical Faculty	31.90%	34.00%	5903		
5111-5115	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	31.90%	34.00%	5903		
5130	Non-Med. Faculty Consulting	Non-Medical Faculty	31.90%	34.00%	5903		
5135	Non-Med. Faculty Overload	Non-Medical Faculty	31.90%	34.00%	5903		
5140	Non-Med. Faculty Other Compensation	Non-Medical Faculty	31.90%	34.00%	5903		
<u>NON-MEDICAL FACULTY SALARIES - PART TIME REGULAR (4)</u>							
5150-5155	Non-Med. Faculty Regular Earnings	Non-Medical Faculty	31.90%	34.00%	5903		}
5160	Non-Med. Faculty Summer Term	Non-Medical Faculty	31.90%	34.00%	5903		
5161-5165	Non-Med. Faculty Summer Sessions	Non-Medical Faculty	31.90%	34.00%	5903		
5180	Non-Med. Faculty Consulting	Non-Medical Faculty	31.90%	34.00%	5903		
5185	Non-Med. Faculty Overload	Non-Medical Faculty	31.90%	34.00%	5903		
5190	Non-Med. Faculty Other Compensation	Non-Medical Faculty	31.90%	34.00%	5903		
<u>RESEARCH ASSOCIATES SALARIES - FULL TIME REGULAR</u>							
5200-5205	Res. Assoc. Regular Earnings	Staff	32.80%	35.50%	5905	} § - RESEARCH ASSOC.RESEARCHER.RESEARCHER § - RESEARCH ASSOC.RESEARCHER.VISITING § - RESEARCH ASSOC.RESEARCHER.ADJUNCT § - RESEARCH ASSOC.RESEARCHER.CLINICAL § - RESEARCH ASSOC.RESEARCHER.SENIOR	
5220	Res. Assoc. Consulting	Staff	32.80%	35.50%	5905		
5225	Res. Assoc. Overload	Staff	32.80%	35.50%	5905		
5230	Res. Assoc. Other Compensation	Staff	32.80%	35.50%	5905		
<u>RESEARCH ASSOCIATES SALARIES - PART TIME REGULAR</u>							
5250-5255	Res. Assoc. Regular Earnings	Staff	32.80%	35.50%	5905	} POST DOCTORAL.POST DOCTORAL.ASSOCIATE POST DOCTORAL.POST DOCTORAL.VISITING POST DOCTORAL.POST DOCTORAL.ADJUNCT POST DOCTORAL.POST DOCTORAL.CLINICAL POST DOCTORAL.POST DOCTORAL.SENIOR	
5270	Res. Assoc. Consulting	Staff	32.80%	35.50%	5905		
5275	Res. Assoc. Overload	Staff	32.80%	35.50%	5905		
5280	Res. Assoc. Other Compensation	Staff	32.80%	35.50%	5905		
							RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 08

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 08 RATES		FRINGE BENEFIT SUBCODE	JOB	
			FEDERAL (1)	NON FEDERAL (2)			
<u>TEMPORARY FACULTY & RESEARCH ASSOCIATES - FULL TIME TEMPORARY</u>							
5300-5305	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.90%	7.90%	5917	FACULTY, UPP FACULTY § - RESEARCH ASSOC.RESEARCHER.RESEARCHER	
5310-5315	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.90%	7.90%	5917		
<u>TEMPORARY FACULTY & RESEARCH ASSOCIATES - PART TIME TEMPORARY</u>							
5320-5325	Temp. Faculty & Res. Assoc. - Regular Earnings	Temporary	7.90%	7.90%	5917	§ - RESEARCH ASSOC.RESEARCHER.VISITING § - RESEARCH ASSOC.RESEARCHER.ADJUNCT § - RESEARCH ASSOC.RESEARCHER.CLINICAL § - RESEARCH ASSOC.RESEARCHER.SENIOR POST DOCTORAL.POST DOCTORAL.ASSOCIATE POST DOCTORAL.POST DOCTORAL.VISITING POST DOCTORAL.POST DOCTORAL.ADJUNCT POST DOCTORAL.POST DOCTORAL.CLINICAL POST DOCTORAL.POST DOCTORAL.SENIOR RESEARCH ASSOC.RESEARCH.ASSOCIATE RESEARCH ASSOC.RESEARCH.VISITING RESEARCH ASSOC.RESEARCH.ADJUNCT RESEARCH ASSOC.RESEARCH.CLINICAL RESEARCH ASSOC.RESEARCH.SENIOR	
5330-5335	Temp. Faculty & Res. Assoc. - Other Compensation	Temporary	7.90%	7.90%	5917		
<u>STAFF SALARIES - FULL TIME REGULAR</u>							
5400-5405	Staff Regular Earnings	Staff	32.80%	35.50%	5907	STAFF	
5410	Staff Consulting	Staff	32.80%	35.50%	5907		
5420-5430	Staff Overtime	Staff	32.80%	35.50%	5907		
5440	Staff Compensatory Time Paid	Staff	32.80%	35.50%	5907		
5441	Staff Other Compensation	Staff	32.80%	35.50%	5907		
5442	Staff Special Compensation Programs	Staff	0.00%	0.00%	n/a		
5445	Vacation Pay	Staff	32.80%	35.50%	5907		
5446	Sick Time Paid	Staff	32.80%	35.50%	5907		
<u>STAFF SALARIES - PART TIME REGULAR</u>							
5450-5455	Staff Regular Earnings	Staff	32.80%	35.50%	5907		
5460	Staff Consulting	Staff	32.80%	35.50%	5907		
5461-5465	Staff Overtime	Staff	32.80%	35.50%	5907		
5470	Staff Compensatory Time Paid	Staff	32.80%	35.50%	5907		
5475	Staff Other Compensation	Staff	32.80%	35.50%	5907		
5476	Staff Special Compensation Programs	Staff	0.00%	0.00%	n/a		
<u>SENIOR ADMINISTRATIVE STAFF SALARIES - FULL TIME/PART TIME REGULAR</u>							
5480	Senior Admin. Staff Regular Earnings	Senior Administrative	22.40%	22.20%	5909	EXECUTIVE.EXECUTIVE ADMINISTRATOR	
5485	Senior Admin. Staff Consulting	Senior Administrative	22.40%	22.20%	5909		
5487	Senior Admin. Staff Other Compensation	Senior Administrative	22.40%	22.20%	5909	EXECUTIVE.SENIOR ADMINISTRATOR	
<u>TEMPORARY STAFF SALARIES - FULL TIME TEMPORARY</u>							
5500	Temp. Staff - All Temp - Earnings	Temporary	7.90%	7.90%	5917	STAFF EXECUTIVE.EXECUTIVE ADMINISTRATOR EXECUTIVE.SENIOR ADMINISTRATOR	
5505	Temp. Staff - Other - Earnings	Temporary	7.90%	7.90%	5917		
5510	Temp. Staff - Overtime	Temporary	7.90%	7.90%	5917		
<u>TEMPORARY STAFF SALARIES - PART TIME TEMPORARY</u>							
5530	Temp. Staff - All Temp - Earnings	Temporary	7.90%	7.90%	5917		
5535	Temp. Staff - Other - Earnings	Temporary	7.90%	7.90%	5917		
5537	Temp. Staff - Seasonal Earnings	Temporary	7.90%	7.90%	5917		
5540	Temp. Staff - Overtime	Temporary	7.90%	7.90%	5917		

UNIVERSITY OF PITTSBURGH
SALARY SUBCODE TABLE
FY 08

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 08 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL	NON FEDERAL		
			(1)	(2)		
<u>GRADUATE STUDENTS SALARIES - (GSA,TA,TF)</u>						
5600-5605	GSA,TA,TF Regular Earnings	Graduate Students	50.00%	50.00%	5911	} { ACADEMIC.GRADUATE STUDENT.TEACHING ASSIST. ACADEMIC.GRADUATE STUDENT.TEACHING FELLOW ACADEMIC.GRADUATE STUDENT.ASSISTANT ACADEMIC.GRADUATE STUDENT.ACADEMIC ADVISOR
5610	GSA,TA,TF Summer Term	Graduate Students	50.00%	50.00%	5911	
5611-5615	GSA,TA,TF Summer Sessions	Graduate Students	50.00%	50.00%	5911	
5630	GSA,TA,TF Consulting	Graduate Students	50.00%	50.00%	5911	
5635	GSA,TA,TF Other Compensation	Graduate Students	50.00%	50.00%	5911	
<u>GRADUATE STUDENTS SALARIES - (GSR)</u>						
5650-5655	GSR Regular Earnings	Graduate Students	50.00%	50.00%	5911	} { ACADEMIC.GRADUATE STUDENT.RESEARCHER
5660-5665	GSR-PHD Regular Earnings	Graduate Students	50.00%	50.00%	5913	
5671	GSR Other Compensation	Graduate Students	50.00%	50.00%	5911	
<u>FICA - PAYING STUDENTS/OTHERS</u>						
5700-5702	FICA Student Employees	Temporary	7.90%	7.90%	5915	STUDENT.STUDENT.STUDENT
5710	Chief Medical Residents	Temporary	7.90%	7.90%	5916	GRADUATE MEDICAL TRAINEE
5715 *	Graduate Medical Trainees	Temporary	7.90%	7.90%	5916	GRADUATE MEDICAL TRAINEE
5720	Non Degree Post Doc. Student Fellows	Temporary	7.90%	7.90%	5916	} { \$ACADEMIC.POST DOCTORAL.FELLOW (NON DEGREE) ACADEMIC.HEALTH SCIENCES FELLOW.MD
5722 *	Other Fellows	Temporary	7.90%	7.90%	5916	\$ACADEMIC.HEALTH SCIENCES FELLOW.RESEARCHER ACADEMIC.HEALTH SCIENCES FELLOW.CLINICAL ACADEMIC HEALTH SCIENCES FELLOW.CLINICAL
5725 *	Clinical Fellows	Temporary	7.90%	7.90%	5916	
5730	Special Compensation	Temporary	7.90%	7.90%	5915	
<u>OTHER STUDENTS</u>						
5750-5755	Non-FICA Student Employees	n/a	0.00%	0.00%	5919	STUDENT.STUDENT.STUDENT
5761	Post-Doc. Degree Candidates	n/a	0.00%	0.00%	5919	} { ACADEMIC.POST DOCTORAL.FELLOW (DEGREE) STUDENT
5763	Work Study - On Campus	n/a	0.00%	0.00%	5919	
5765	Work Study - Off Campus	n/a	0.00%	0.00%	5919	
5767	Work Study - Special FICA	n/a	0.00%	0.00%	5919	
5783	Work Study Recovery - On Campus	n/a	0.00%	0.00%	5919	
5785	Work Study Recovery - Off Campus	n/a	0.00%	0.00%	5919	
<u>OTHER EMPLOYEE TYPES</u>						
5800	Retirees	Temporary	7.90%	7.90%	5917	FACULTY
5805	Other (Example - ET 19-Paid Volunteer)	Temporary	7.90%	7.90%	5917	
<u>STIPENDS/OTHER NONTAXABLE PAYMENTS</u>						
5820	Stipend - Training Grant	n/a	0.00%	0.00%	n/a	CERTIFICATE.CERTIFICATE.TRAINEE
5825	Stipend - Post Doctoral Scholarship	n/a	0.00%	0.00%	n/a	CERTIFICATE.POST DOCTORAL.SCHOLAR
5830	Stipend - Pre-Doctoral Fellowship	n/a	0.00%	0.00%	n/a	CERTIFICATE.CERTIFICATE.PRE DOCTORAL FELLOW
5840	Stipend - Dependency Allowance	n/a	0.00%	0.00%	n/a	
<u>EXTERNAL COST RECOVERY - COMPENSATION ONLY</u>						
5880	Compensation Cost Recovery	n/a	0.00%	0.00%	n/a	

UNIVERSITY OF PITTSBURGH
 SALARY SUBCODE TABLE
 FY 08

SALARY SUBCODES	DESCRIPTION	APPLIED RATE	FY 08 RATES		FRINGE BENEFIT SUBCODE	JOB
			FEDERAL	NON FEDERAL		
			(1)	(2)		
Fringe Benefits						
5900	Fringe Benefits - General (FOR SPONSORED PROJECT BUDGETING ONLY)					
5901	Fringe Benefits - Medical Faculty		20.90%	22.70%		
5903	Fringe Benefits - Non-Med. Faculty		31.90%	34.00%		
5905	Fringe Benefits - Research Associates		32.80%	35.50%		
5907	Fringe Benefits - Staff		32.80%	35.50%		
5909	Fringe Benefits - Senior Administrative		22.40%	22.20%		
5911	Fringe Benefits - GSA,TA,TF,GSR		50.00%	50.00%		
5913	Fringe Benefits - GSR-PhD		50.00%	50.00%		
5915	Fringe Benefits - FICA-Paying Students		7.90%	7.90%		
5916	Fringe Benefits - FICA-Paying Students (Excluded)		7.90%	7.90%		
5917	Fringe Benefits - Temporary/Other		7.90%	7.90%		
5919	Fringe Benefits - Non-FICA-Paying Students		0.00%	0.00%		

- NOTES: (1) For federally funded sponsored projects (entity 05 only)
 (2) For non-federally funded sponsored projects (entity 05) and all other entities
 (3) MEDICAL DEPARTMENTS are 35000-35999
 (4) NON-MEDICAL DEPARTMENTS are all department numbers other than 35000-35999

§ These Jobs are being phased out and can no longer be used for New Hires

* Beginning in FY 2007, the fringe benefits applicable to subcodes 5715 (Graduate Medical Trainees), 5722 (Other Fellows) and 5725 (Clinical Fellows) will be charged to subcode 5916 (Fringe Benefits - FICA-Paying Students (Excluded)).